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PROSPECTIVE

SCHEDULE 1

Regulations 4 and 5

PART I

INCOME AND EXPENDITURE ACCOUNT FORMAT

I.

Technical account—General business

1. Earned premiums, net of reinsurance
 - (a) gross premiums written (1)
 - (b) outward reinsurance premiums (2)
 - (c) change in the gross provision for unearned premiums
 - (d) change in the provision for unearned premiums, reinsurers' share

Commencement Information

I1 Sch. 1 Pt. I Ch. I. para. 1 in force at 1.9.1994, see [reg. 1](#)

2. Allocated investment return transferred from the non-technical account (item III.6) (10)

Commencement Information

I2 Sch. 1 Pt. I Ch. I. para. 2 in force at 1.9.1994, see [reg. 1](#)

- 2a. Investment income (8)(10)
 - (a) income from shares in subsidiaries
 - (b) income from other investments with a separate indication of that derived from jointly controlled bodies
 - (aa) income from land and buildings
 - (bb) income from other investments
 - (c) value re-adjustments on investments
 - (d) gains on the realisation of investments

Commencement Information

I3 Sch. 1 para. 2a in force at 1.9.1994, see [reg. 1](#)

3. Other technical income, net of reinsurance

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Commencement Information

I4 Sch. 1 Pt. I Ch. I. para. 3 in force at 1.9.1994, see [reg. 1](#)

4. Claims incurred, net of reinsurance (4)

- (a) claims paid
 - (aa) gross amount
 - (bb) reinsurers' share
- (b) change in the provision for claims
 - (aa) gross amount
 - (bb) reinsurers' share

Commencement Information

I5 Sch. 1 Pt. I Ch. I. para. 4 in force at 1.9.1994, see [reg. 1](#)

5. Change in other technical provisions, net of reinsurance, not shown under other headings

Commencement Information

I6 Sch. 1 Pt. I Ch. I. para. 5 in force at 1.9.1994, see [reg. 1](#)

6. Bonuses and rebates, net of reinsurance (5)

Commencement Information

I7 Sch. 1 Pt. I Ch. I. para. 6 in force at 1.9.1994, see [reg. 1](#)

7. Net operating expenses

- (a) acquisition costs (6)
- (b) change in deferred acquisition costs
- (c) administrative expenses (7)
- (d) reinsurance commissions and profit participation

Commencement Information

I8 Sch. 1 Pt. I Ch. I. para. 7 in force at 1.9.1994, see [reg. 1](#)

8. Other technical charges, net of reinsurance

Commencement Information

I9 Sch. 1 Pt. I Ch. I. para. 8 in force at 1.9.1994, see [reg. 1](#)

9. Investment expenses and charges (8)

- (a) investment management expenses, including interest

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- (b) value adjustments on investments
- (c) losses on the realisation of investments

Commencement Information

I10 Sch. 1 Pt. I Ch. I. para. 9 in force at 1.9.1994, see [reg. 1](#)

10. Sub-total (balance on the technical account for general business) (item III.1)

Commencement Information

I11 Sch. 1 Pt. I Ch. I. para. 10 in force at 1.9.1994, see [reg. 1](#)

II.

Technical account—Long term business

- 1.** Earned premiums, net of reinsurance
 - (a) gross premiums written (1)
 - (b) outward reinsurance premiums (2)
 - (c) change in the provision for unearned premiums, net of reinsurance (3)

Commencement Information

I12 Sch. 1 Pt. I Ch. II. para. 1 in force at 1.9.1994, see [reg. 1](#)

- 2.** Investment income (8)(10)
 - (a) income from shares in subsidiaries
 - (b) income from other investments with a separate indication of that derived from jointly controlled bodies
 - (aa) income from land and buildings
 - (bb) income from other investments
 - (c) value re-adjustments on investments
 - (d) gains on the realisation of investments

Commencement Information

I13 Sch. 1 Pt. I Ch. II. para. 2 in force at 1.9.1994, see [reg. 1](#)

3. Unrealised gains on investments (9)

Commencement Information

I14 Sch. 1 Pt. I Ch. II. para. 3 in force at 1.9.1994, see [reg. 1](#)

4. Other technical income, net of reinsurance

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Commencement Information

I15 Sch. 1 Pt. I Ch. II. para. 4 in force at 1.9.1994, see [reg. 1](#)

5. Claims incurred, net of reinsurance (4)

- (a) claims paid
 - (aa) gross amount
 - (bb) reinsurers' share
- (b) change in the provision for claims
 - (aa) gross amount
 - (bb) reinsurers' share

Commencement Information

I16 Sch. 1 Pt. I Ch. II. para. 5 in force at 1.9.1994, see [reg. 1](#)

6. Change in other technical provisions, net of reinsurance, not shown under other headings

- (a) long term business provision, net of reinsurance (3)
 - (aa) gross amount
 - (bb) reinsurers' share
- (b) other technical provisions, net of reinsurance

Commencement Information

I17 Sch. 1 Pt. I Ch. II. para. 6 in force at 1.9.1994, see [reg. 1](#)

7. Bonuses and rebates, net of reinsurance (5)

Commencement Information

I18 Sch. 1 Pt. I Ch. II. para. 7 in force at 1.9.1994, see [reg. 1](#)

8. Net operating expenses

- (a) acquisition costs (6)
- (b) change in deferred acquisition costs
- (c) administrative expenses (7)
- (d) reinsurance commissions and profit participation

Commencement Information

I19 Sch. 1 Pt. I Ch. II. para. 8 in force at 1.9.1994, see [reg. 1](#)

9. Investment expenses and charges (8)

- (a) investment management expenses, including interest
- (b) value adjustments on investments

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(c) losses on the realisation of investments

Commencement Information

I20 Sch. 1 Pt. I Ch. II. para. 9 in force at 1.9.1994, see [reg. 1](#)

10. Unrealised losses on investments (9)

Commencement Information

I21 Sch. 1 Pt. I Ch. II. para. 10 in force at 1.9.1994, see [reg. 1](#)

11. Other technical charges, net of reinsurance

Commencement Information

I22 Sch. 1 Pt. I Ch. II. para. 11 in force at 1.9.1994, see [reg. 1](#)

11a. Tax attributable to the long term business

Commencement Information

I23 Sch. 1 para. 11a in force at 1.9.1994, see [reg. 1](#)

12. Allocated investment return transferred to the non-technical account (item III.4)

Commencement Information

I24 Sch. 1 Pt. I Ch. II. para. 12 in force at 1.9.1994, see [reg. 1](#)

12a. Transfers to or from the fund for future appropriations

Commencement Information

I25 Sch. 1 para. 12a in force at 1.9.1994, see [reg. 1](#)

13. Sub-total (balance on the technical account—long term business) (item III.2)

Commencement Information

I26 Sch. 1 Pt. I Ch. II. para. 13 in force at 1.9.1994, see [reg. 1](#)

III.

Non-technical account

1. Balance on the general business technical account—(item I.10)

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Commencement Information

I27 Sch. 1 Pt. I Ch. III. para. 1 in force at 1.9.1994, see [reg. 1](#)

2. Balance on the long term business technical account—(item II.13)

Commencement Information

I28 Sch. 1 Pt. I Ch. III. para. 2 in force at 1.9.1994, see [reg. 1](#)

3. Investment income (8)

- (a) income from shares in subsidiaries
- (b) income from other investments with a separate indication of that derived from jointly controlled bodies
 - (aa) income from land and buildings
 - (bb) income from other investments
- (c) value re-adjustments on investments
- (d) gains on the realisation of investments

Commencement Information

I29 Sch. 1 Pt. I Ch. III. para. 3 in force at 1.9.1994, see [reg. 1](#)

3a. Unrealised gains on investments (9)

Commencement Information

I30 Sch. 1 para. 3a in force at 1.9.1994, see [reg. 1](#)

4. Allocated investment return transferred from the long term business technical account (item II.12) (10)

Commencement Information

I31 Sch. 1 Pt. I Ch. III. para. 4 in force at 1.9.1994, see [reg. 1](#)

5. Investment expenses and charges (8)

- (a) investment management expenses, including interest
- (b) value adjustments on investments
- (c) losses on the realisation of investments

Commencement Information

I32 Sch. 1 Pt. I Ch. III. para. 5 in force at 1.9.1994, see [reg. 1](#)

5a. Unrealised losses on investments (9)

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Commencement Information

I33 Sch. 1 para. 5a in force at 1.9.1994, see [reg. 1](#)

6. Allocated investment return transferred to the general business technical account (item I.2) (10)

Commencement Information

I34 Sch. 1 Pt. I Ch. III. para. 6 in force at 1.9.1994, see [reg. 1](#)

7. Other income

Commencement Information

I35 Sch. 1 Pt. I Ch. III. para. 7 in force at 1.9.1994, see [reg. 1](#)

8. Other charges, including value adjustments

Commencement Information

I36 Sch. 1 Pt. I Ch. III. para. 8 in force at 1.9.1994, see [reg. 1](#)

8a. Excess of income over expenditure on ordinary activities before tax

Commencement Information

I37 Sch. 1 para. 8a in force at 1.9.1994, see [reg. 1](#)

9. Tax on excess of income over expenditure on ordinary activities

Commencement Information

I38 Sch. 1 Pt. I Ch. III. para. 9 in force at 1.9.1994, see [reg. 1](#)

10. Excess of income over expenditure on ordinary activities after tax

Commencement Information

I39 Sch. 1 Pt. I Ch. III. para. 10 in force at 1.9.1994, see [reg. 1](#)

11. Extraordinary income

Commencement Information

I40 Sch. 1 Pt. I Ch. III. para. 11 in force at 1.9.1994, see [reg. 1](#)

12. Extraordinary charges

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Commencement Information

I41 Sch. 1 Pt. I Ch. III. para. 12 in force at 1.9.1994, see [reg. 1](#)

13. Extraordinary gain or loss

Commencement Information

I42 Sch. 1 Pt. I Ch. III. para. 13 in force at 1.9.1994, see [reg. 1](#)

14. Tax on extraordinary gain or loss

Commencement Information

I43 Sch. 1 para. 14 in force at 1.9.1994, see [reg. 1](#)

15. Other taxes not shown under the preceding items

Commencement Information

I44 Sch. 1 para. 15 in force at 1.9.1994, see [reg. 1](#)

16. Excess of income over expenditure for the financial year

Commencement Information

I45 Sch. 1 para. 16 in force at 1.9.1994, see [reg. 1](#)

PART II

FORMAT OF CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

Commencement Information

I46 Sch. 1 Pt. II in force at 1.9.1994, see [reg. 1](#)

The modifications to Part I of this Schedule for the format of a consolidated income and expenditure account are as follows:

- (1) Items I.2a(a), II.2(a) and III.3(a) (income from shares in subsidiaries) must be omitted.
- (2) Items III.10 (Excess of income over expenditure on ordinary activities after tax) must be replaced by the following items:
 - (III.10a) Excess of income over expenditure on ordinary activities after tax
 - (III.10b) Minority Interests.
- (3) Items III.14 (Tax on extraordinary gain or loss) must be replaced by the following items:
 - (III.14a) Tax on extraordinary gain or loss
 - (III.14b) Extraordinary gain or loss after tax

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(III.14c) Minority interests in extraordinary gain or loss after tax.

(4) In the case of general business, investment income expenses and charges may be disclosed in the non-technical account rather than in the technical account.

(5) In the case of subsidiaries which are not authorised to carry on long term business in United Kingdom, notes (8) and (9) to the income and expenditure account format have effect as if references to investment income, expenses and charges arising in the long term fund or to investments attributed to the long term fund were references to investment income, expenses and charges or (as the case may be) investments relating to long term business.

(6) In the case of subsidiaries which do not have a head office in United Kingdom, the computation required by paragraph 37 of Schedule 6 must be made annually by an actuary or other specialist in the field on the basis of recognised actuarial methods.

(7) The information required by paragraphs 26 to 29 of Schedule 4 need not be shown.

PART III

NOTES ON THE INCOME AND EXPENDITURE FORMAT

Commencement Information

I47 Sch. 1 Pt. III in force at 1.9.1994, see [reg. 1](#)

(1) *Gross premiums written*

(General business technical account: item I.1.(a))

Long term business technical account: item II.1.(a))

This item must comprise all amounts due during the financial year in respect of insurance contracts entered into regardless of the fact that such amounts may relate in whole or in part to a later financial year, and must include inter alia:

- (i) premiums yet to be determined, where the premium calculation can be done only at the end of the year;
- (ii) single premiums, including annuity premiums, and, in long term business, single premiums resulting from bonus and rebate provisions in so far as they must be considered as premiums under the terms of the contract;
- (iii) additional premiums in the case of half-yearly, quarterly or monthly payments and additional payments from members or policy holders for expenses borne by the society;
- (iv) in the case of co-insurance, the society's portion of total premiums;
- (v) reinsurance premiums due from ceding and retroceding insurance undertakings, including portfolio entries, after deduction of cancellations and portfolio withdrawals credited to ceding and retroceding insurance undertakings.

The above amounts must not include the amounts of taxes or duties levied with premiums.

(2) Outward reinsurance premiums

(General business technical account; item I.1.(b))

Long term business technical account: item II.1(b))

This item must comprise all premiums paid or payable in respect of outward reinsurance contracts entered into by the society. Portfolio entries payable on the conclusion or

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amendment of outward reinsurance contracts must be added; portfolio withdrawals receivable must be deducted.

(3) Change in the provision for unearned premiums, net of reinsurance

(Long term business technical account: items II.1.(c) and II.6.(a))

In the case of long term business, the change in unearned premiums may be included either in item II.1.(c) or in item II.6.(a) of the long term business technical account.

(4) Claims incurred, net of reinsurance

(General business technical account: item I.4

Long term business technical account: item II.5)

This item must comprise all payments made in respect of the financial year with the addition of the provision for claims (but after deducting the provision for claims for the preceding financial year).

These amounts must include annuities, surrenders, entries and withdrawals of loss provisions to and from ceding insurance undertakings and reinsurers and external and internal claims management costs and charges for claims incurred but not reported such as are referred to in paragraphs 38(2) and 40 of Schedule 6 below.

Sums recoverable on the basis of subrogation and salvage (within the meaning of paragraph 38 of Schedule 6 (below) must be deducted.

Where the difference between:

- (a) the loss provision made at the beginning of the year for outstanding claims incurred in previous years; and
- (b) the payments made during the year on account of claims incurred in previous years and the loss provision shown at the end of the year for such outstanding claims,

is material, it must be shown in the notes to the accounts, broken down by category and amount.

(5) Bonuses and rebates, net of reinsurance

(General business technical account: item I.6

Long term business technical: item II.7)

Bonuses must comprise all amounts chargeable for the financial year which are paid or payable to members and, policy holders, other insured parties or provided for their benefit, including amounts used to increase technical provisions or applied to the reduction of future premiums, to the extent that such amounts represent an allocation of surplus or income arising on business as a whole or a section of business, after deduction of amounts provided in previous years which are no longer required.

Rebates must comprise such amounts to the extent that they represent a partial refund of premiums resulting from the experience of individual contracts.

Where material, the amount charged for bonuses and that charged for rebates must be disclosed separately in the notes to the accounts.

Acquisition costs

(6) (General business technical account: item I.7.(a)

Long term business technical account: item II.8.(a))

This item must comprise the costs arising from the conclusion of insurance contracts. They must cover both direct costs, such as acquisition commissions or the cost of drawing up the insurance document or including the insurance contract in the portfolio, and indirect costs,

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such as advertising costs or the administrative expenses connected with the processing of proposals and the issuing of policies.

In the case of long term business, policy renewal commissions must be included under item II.8.(c) in the long term business technical account.

(7) Administrative expenses

(General business technical account: item I.7.(c))

Long term business technical account: item II.8.(c))

This item must include the costs arising from premium collection, portfolio administration, handling of bonuses and rebates, and inward and outward reinsurance. They must in particular include staff costs and depreciation provisions in respect of office furniture and equipment in so far as these need not be shown under acquisition costs, claims incurred or investment charges. Item II.8.(c) must also include policy renewal commissions.

(8) Investment income, expenses and charges

(General business technical account: items I.2a and 9)

Long term business technical account: items II.2 and 9)

Non-technical account: items III.3 and 5)

Investment income, expenses and charges must, to the extent that they arise in the long term fund, be disclosed in the long term business technical account. Other investment income, expenses and charges must either be disclosed in the non-technical account or attributed between the appropriate technical and non-technical accounts. Where the society makes such an attribution it must disclose the basis for it in the notes to the accounts.

(9) Unrealised gains and losses on investments

(Long term business technical account: items II.3 and 10)

Non-technical account: items III.3a and 5a)

In the case of investments attributed to the long term fund, the difference between the valuation of the investments and their purchase price or, if they have previously been valued, their valuation as at the last balance sheet date, may be disclosed (in whole or in part) in item II.3 or II.10 (as the case may be) of the long term business technical account, and in the case of investments shown as assets under Assets item D (assets held to cover linked liabilities) must be so disclosed.

In the case of other investments, the difference between the valuation of the investments and their purchase price or, if they have previously been valued, their valuation as at the last balance sheet date, may be disclosed (in whole or in part) in item III.3a or III.5a (as the case may require) of the non-technical account.

(10) Allocated investment return

(General business technical account: items I.2 and 2a)

Long term business technical account: item II.2)

Non-technical account: items III.4 and 6)

The allocated return may be transferred from one part of the income and expenditure account to another.

Where part of the investment return is transferred to the general business technical account, the transfer from the non-technical account must be deducted from item III.6 and added to item I.2. Where part of the investment return disclosed in the long term business technical account is transferred to the non-technical account, the transfer to the non-technical account must be deducted from item II.12 and added to item III.4.

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The reasons for such transfers (which may consist of a reference to any relevant statutory requirement) and the bases on which they are made must be disclosed in the notes to the accounts.

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Changes and effects yet to be applied to :

- Sch. 1 para. 2a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 11a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 12a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 3a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 5a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 8a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 14 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 15 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 16 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. II coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. III coming into force by [S.I. 1994/1983 reg. 1](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 Pt. I Ch. I. para. 1 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. I. para. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. I. para. 3 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. I. para. 4 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. I. para. 5 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. I. para. 6 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. I. para. 7 coming into force by [S.I. 1994/1983 reg. 1](#)
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- Sch. 1 Pt. I Ch. I. para. 9 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. I. para. 10 coming into force by [S.I. 1994/1983 reg. 1](#)
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- Sch. 1 Pt. I Ch. II. para. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. II. para. 3 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. II. para. 4 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. II. para. 5 coming into force by [S.I. 1994/1983 reg. 1](#)
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- Sch. 1 Pt. I Ch. III. para. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. III. para. 3 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. III. para. 4 coming into force by [S.I. 1994/1983 reg. 1](#)
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- Sch. 1 Pt. I Ch. III. para. 12 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. I Ch. III. para. 13 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 5 Pt. 3 para. 33-34 inserted by [S.I. 2005/2210 reg. 3](#)
- Sch. 6 Pt. 4A inserted by [S.I. 2005/2210 reg. 5](#)
- Sch. 6 para. 24A(3A) words substituted by [S.I. 2019/685 Sch. 1 para. 53](#)
- Sch. 6 Pt. 1 para. 4(b) words omitted by [S.I. 2005/2210 reg. 2\(7\)](#)
- Sch. 6 Pt. 3 para. 9 words inserted by [S.I. 2005/2210 reg. 4\(4\)](#)
- Sch. 6 Pt. 3 para. 8(1)(a) words substituted by [S.I. 2005/2210 reg. 4\(2\)](#)
- Sch. 6 Pt. 3 para. 8(1)(b) words substituted by [S.I. 2005/2210 reg. 4\(3\)](#)
- Sch. 6 Pt. 3 para. 12(2) words substituted by [S.I. 2005/2210 reg. 4\(5\)](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(debtors) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(corporation)(tax)(provisions) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 11-12 inserted by [S.I. 2005/2210 reg. 6\(4\)](#)
- art. 2(1) words substituted by [S.I. 2001/3649 art. 465](#)
- reg. 10A inserted by [S.I. 2005/2210 reg. 2\(4\)](#)